



THE ATTORNEY GENERAL OF TEXAS

GERALD C. MANN
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WILL WILSON
ATTORNEY GENERAL

AUSTIN 11, TEXAS

Honorable T. M. Trimble
First Assistant
State Superintendent of Public Instruction
State Department of Education
Austin, Texas

Dear Sir:

Opinion No. 0-4568
Re: Is it necessary for
the Board of Equali-
zation of the Amarillo
School District to re-
view or re-check pro-
perty valuations pre-
viously made by the Board
when a member of the
Board resigns and a new
member is appointed to
fill the vacancy.

Your letter of April 28, 1942, submits for our
opinion the following inquiry contained in attached letter
to your department from Mr. Geo. M. Waddill, Secretary of
the Amarillo Public School, from which letter we quote:

"We are having a resignation for our
Board of Equalization and we would like to
know the proper method of filling this va-
cancy.

"The Board has done some work in check-
ing ground values but have not yet checked
personal property valuations. Will you
please ascertain from the Attorney General's
office if it will be regular for the School
Board now to appoint a man to fill this va-
cancy and should the Board continue their
checking as though no change had been made
or is it necessary for the Board with the
new member to re-check all of the work that

has previously been done by the Board with the member who is now resigning.

"Our Equalization Board is serving both the Amarillo School District and the City of Amarillo according to a rule from the Attorney General's Department which we received last year. We will appreciate a prompt reply."

Article 2791, Vernon's Texas Civil Statutes, provides for the appointment of a Board of Equalization by the Board of Trustees and we advise that the thereunder, said latter vacancy existing on the Board of Equalization even though, under the facts stated, said Board has been theretofore engaged in fixing the valuations of real property for tax purposes but has not yet made such valuations of personal property.

Upon such appointment being made to fill the existing vacancy on the Board of Equalization, it is our opinion that said Board may proceed with its duties of fixing property valuations for tax purposes, from the stage which has been reached in such duties prior to the vacancy, and without the necessity of re-checking or reviewing valuations which have been made on any property of the district, either real or personal, prior to such vacancy. The Board of Equalization and its work continues uninterruptedly despite changes in the personnel of such Board. The equalizing of property values for tax purposes is an act and duty performed by the Board of Equalization, as a Board and as an entity, and not be the various members of the Board in their individual capacities. Hence, assuming that said Board is duly constituted and the established principles governing the fixing of property valuations are followed, valuations of property heretofore fixed or equalized will stand as a quasi-judicial act and will not be disturbed by the death or resignation of the individuals performing such acts.

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Of course, the Board of Equalization has the authority but is not required, to make changes in valuations fixed on property either before or after the new member is appointed.

Trusting the foregoing fully answers the inquiry submitted, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

By Pat M. Neff, Jr.
Assistant

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APPROVED MAY 21, 1942
GERALD C. MANN
ATTORNEY GENERAL OF TEXAS

APPROVED OPINION COMMITTEE
BY EWB, CHAIRMAN